



Illinois Department of Revenue

PST-1-X Amended Prepaid Sales Tax Return Instructions

General Information

Who must file Form PST-1-X?

You must file Form PST-1-X if you are a person, firm, corporation, or association who files Form PST-1, Prepaid Sales Tax Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form PST-1-X for amounts of less than \$1.

You must file one Form PST-1-X for each month you are amending. You cannot file one PST-1-X to amend several months.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for overpayment of the Prepaid Sales Tax changes semiannually on January 1 and July 1. If you file an amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies. You may obtain forms by

- visiting our Web site at **www.revenue.state.il.us**
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- calling "Illinois Tax Fax" our fax-on-demand service at **217 785-3400**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our Web site at **www.revenue.state.il.us**
- calling our Sales Tax Processing Division at **217 782-7517**
- calling our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed forms?

Mail your completed return to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which parts of this form must I complete?

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid, and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form PST-1. Also, write the liability period for which you are filing the amended return. Next, write the name of your business as it appears on your original return. Finally, write your current mailing address **only** if it is **different** from the address on your original return then mark the box that indicates your address is different.

Part 2: Check the reason you are correcting your return

Check the reason (1 through 8) that best explains why you are correcting your original Form PST-1.

If you checked Reason 2a (gallons sold to a federal or foreign government or a mass transit system), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you checked Reason 2c (gallons sold and distributed tax-free to other licensed distributors or suppliers), you must write the Illinois business tax (IBT) number on the line provided. If you sold to more than one business, write each business' IBT number on a separate sheet and attach it to your return.

If you checked Reason 2d (gallons sold to units of local government), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you checked Reason 2e (gallons sold to schools, churches, or charities), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you checked Reason 6 (the original IBT number was incorrect), you must write the correct IBT number on the line provided.

If you checked Reason 7 (the original liability period was incorrect), you must write the correct liability period on the line provided.

Check Reason 8 only if Reasons 1 through 7 do not apply. On the lines provided, please explain why you are correcting your original return.

Note: To qualify as a tax-exempt sale under Reason 2a, Reason 2d, or Reason 2e, the buyer must be the organization itself rather than a member or officer of the organization. The organization's tax-exempt number must have been in effect on the day of the purchase. If you sold to more than one organization, write each organization's tax-exempt "E" number on a separate sheet and attach it to your return.



Part 3: If you are claiming an overpayment, you must answer the following questions

- 1** Did you collect the overpaid tax from your customer? If you did not, skip Question 2, and go to Part 4.
- 2** If you answered "yes" to Question 1, did you unconditionally refund the overpaid tax? If not, we cannot approve your request for credit until you have fully refunded the tax to your customer.

Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial figures on your return.

Column A

Write the figures from your most recent return. These figures may be from your original Form PST-1 or from any corrections you have made since you filed your original Form PST-1.

Column B

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 1 through 12

Write the amounts in Columns A and B.

Lines 13 through 15

Complete Column B only.

Individual line instructions

Special instructions follow for specific lines. See your original Form PST-1 instructions for any items that are not explained below.

Line 4a, Column A

Write the total number of gallons of gasohol subject to prepaid sales tax for any **previously-filed** PST-1 forms for this liability period. This is the total from Line 8a of the PST-2 forms you attached to your original Form PST-1 plus the total from Line 8a of the PST-2 forms you attached to any amended returns you filed prior to this return.

Line 4a, Column B

Write the total number of gallons of gasohol subject to prepaid sales tax from Line 8a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this liability period. **Include the gallons from Line 8a of any PST-2 forms attached to this amended return.**

Line 4b, Column A

Write the total number of gallons of motor fuel subject to prepaid sales tax for any **previously-filed** PST-1 forms for this liability period. This is the total from Line 9a of the PST-2 forms you attached to your original Form PST-1 plus the total from Line 9a of the PST-2 forms you attached to any amended returns you filed prior to this return.

Line 4b, Column B

Write the total number of gallons of motor fuel subject to prepaid sales tax from Line 9a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this liability period. **Include the gallons from Line 9a of any PST-2 forms attached to this amended return.**

Line 13

Write the total you have paid. This figure includes the amount you paid with your original Form PST-1, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this liability period.

Line 14

If Line 13 is **greater than** Line 12, Column B, subtract Line 12, Column B from Line 13. This is the amount you have **overpaid**. Sign this return in Part 5.

Line 15

If Line 13 is **less than** Line 12, Column B, write the difference on Line 9. This amount is your underpayment. Please pay this amount when you file the return. Please write the amount of your underpayment on the line provided on the front of the return.

You owe a late-filing penalty if you do not file a processable return by the due date, a late-payment penalty if you do not pay the tax you owe by the date the tax is due, and a bad-check penalty if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. For returns due on or after January 1, 1994 through December 31, 2000 interest is also calculated on penalty. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone number under "How do I get forms?" on the front of these instructions.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.